REMARKS

The above amendment is presented to eliminate multiple dependency, thereby reducing PTO filing fees.

Favorable action is now requested.

Respectfully submitted,

Toshihiro ABE

By Marthew M. Jacob Registration No. 25,154 Attorney for Applicant

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THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975